

State of California
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2508. DISTILLED SPIRITS INVOICES AND BOTTLING
OR PACKAGING RECORDS.**

Reference: Sections 32001 — 32556, Revenue and Taxation Code.

All purchase invoices and bottling or packaging records covering distilled spirits acquisitions and all sales invoices, credit memoranda, or other data supporting such sales or deliveries, must be retained by the licensee and filed in such manner as to be readily available for verification by employees of the board.

History: Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added "or packaging".